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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

JAMES BRADY, SARAH CAVANAGH, and
 IVA CHIU, individually and on behalf of all
 others similarly situated,

Plaintiffs,

vs.

DELOITTE & TOUCHE LLP, a limited liability
 partnership; and DOES 1-10, inclusive,

Defendants

CASE NO.: C-08-00177 SI

**STIPULATION AND [PROPOSED]
 ORDER GRANTING LEAVE TO FILE
 UNDER SEAL**

STIPULATION

Pursuant to Local Rules 7-12 and 79-5, and the Court's Standing Order, Plaintiffs and Defendant, through their respective counsel, submit the following stipulation and [proposed] order granting Plaintiffs leave to file permanently under seal the materials described below.

WHEREAS, in the course of the discovery the parties have produced and disclosed confidential, proprietary, and other private information related to the parties, as well as Defendant's clients, designated "Confidential" or "Highly Confidential - Attorneys' Eyes Only" pursuant to the parties' Stipulated Protective Order signed by the Court on March 10, 2009, and filed in the above captioned action on March 11, 2009 ("Designated Produced Materials"), for which special protection from public disclosure and from use for any purpose other than prosecuting this litigation would be warranted;

WHEREAS, the parties agree that material designated as confidential, proprietary, and other private information related to the parties, as well as Defendant's clients, will also be included in or discussed in the parties filings on the Plaintiffs' Motion for Class Certification ("Designated Motion Materials");

WHEREAS, the parties agree that the Designated Produced Materials and Designated Motion Materials consist of what Defendant considers to be Defendant's proprietary employee training materials, proprietary guidance for conducting audits, proprietary policies, confidential employee personnel and pay data, and confidential and proprietary audit work papers, as well as the confidential and proprietary information of Defendant's clients.

WHEREAS, the parties agree that the Designated Produced Materials, including all information derived from the Designated Produced Materials, and the Designated Motion Materials should be filed permanently under seal on the ground that good cause exists to prevent the disclosure of this confidential, proprietary, and financial information. *See, e.g., In re Adobe Systems Inc. Securities Litigation*, 141 F.R.D. 155, 158 (N.D. Cal. 1992) (good cause exists when disclosure of proprietary or financial information would put a company at a competitive disadvantage); *Hirschfeld v. Stone*, 193 F.R.D. 175, 187 (S.D. N.Y. 2000) ("disclosure of confidential information

1 is the quintessential type of irreparable harm that cannot be compensated or undone by money
 2 damages); *Encyclopedia Brown Prod., Ltd. v. Home Box Office, Inc.*, 26 F. Supp 2d 606, 614 (S.D.
 3 N.Y. 1998) (that party would be irreparably harmed by disclosure of confidential business
 4 information supported sealing, even though documents dealt with business information dating back
 5 several years).

6 NOW THEREFORE, the parties hereby stipulate, subject to Court approval, that the
 7 following materials/information be filed permanently under seal:

- 8 1. Exhibit A - relevant portions of Scott Smith's deposition transcript and exhibits
 9 referenced therein;
- 10 2. Exhibit B - Defendant's Responses to Plaintiff James Brady's Interrogatories, Set
 11 One;
- 12 3. Exhibit C - relevant portions of Joe Young's deposition transcript and exhibits
 13 referenced therein;
- 14 4. Exhibit D - "Session 3: Seminar Overview (30 Minutes)" (bates stamped DT
 15 167183).
- 16 5. Exhibit E - "Phases of the Audit Approach" (bates stamped DT 171790-171823);
- 17 6. Exhibit F - "The Audit Approach" (bates stamped DT 075521-075528);
- 18 7. Exhibit G - Index to Deloitte's Audit Approach Manual (bates stamped DT 076863-
 19 076868);
- 20 8. Exhibit H - relevant portions of "Glossary" (bates stamped DT 129499-129500);
- 21 9. Exhibit I - "General Guidance About the Model Audit Program" (bates stamped DT
 22 164728-164741);
- 23 10. Exhibit J - "Performance Support - Using the Model Audit Program" (bates stamped
 24 DT 051477-051491);
- 25 11. Exhibit K - Various documents entitled, respectively, "Professional
 26 Pronouncements," "Accounting Pronouncements," "Auditing Pronouncements," and "Attestation
 27 Pronouncements" (bates stamped DT 064654-064684);
 28

1 12. Exhibit L - relevant portions of "Gen 220: Duties and Responsibilities of Accounting
2 and Audit Personnel" (bates stamped DT 064430-064440);

3 13. Exhibit M - relevant portions of "Detailed Review of Working Papers" (bates
4 stamped DT 002764-002770);

5 14. Exhibit N - "Detailed Review" (bates stamped DT 047822-26);

6 15. Exhibit O - relevant portions of a document entitled "Phases of the Deloitte &
7 Touche Audit Approach" (bates stamped DT 129447-129449);

8 16. Exhibit P - Defendant's Amended Response to Plaintiff James Brady's
9 Interrogatories, Set One, No. 13;

10 17. Exhibit Q - Defendant's Responses to Plaintiff Sarah Cavanagh's Interrogatories, Set
11 One;

12 18. Exhibit R - Plaintiffs' Notice of Motion, Motion for Class Certification, and
13 Memorandum of Points and Authorities; and

14 19. Exhibit S - Compendium of Declarations
15

16 IT IS SO STIPULATED, THROUGH COUNSEL OF RECORD.
17

18 COUNSEL FOR PLAINTIFFS
19

20 DATE: November 23, 2009

By: /s/ Daria Dub Carlson

DARIA DUB CARLSON

JEFFREY K. COMPTON

WILLIAM A. BAIRD

Markun Zusman & Compton LLP

STEVE ELSTER

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COUNSEL FOR DEFENDANTS

DATE: November 23, 2009

By: /S/ Kathryn M. Davis

LINDA E. SHOSTAK

JAMES E. BODDY, JR.

Morrison & Foerster LLP

ECF CERTIFICATION

I hereby attest that I have obtained concurrence regarding the filing of this document from each of the signatories within the e-filed document.

DATE: November 23, 2009

By: /S/ Daria D. Carlson

Daria Dub Carlson

PURSUANT TO STIPULATION, IT IS SO ORDERED.

DATED: _____



Honorable Susan Illston

United States District Court Judge

EXHIBIT A

REDACTED

EXHIBIT B

REDACTED

EXHIBIT C

REDACTED

EXHIBIT D

REDACTED

EXHIBIT E

REDACTED

EXHIBIT F

REDACTED

EXHIBIT G

REDACTED

EXHIBIT H

REDACTED

EXHIBIT I

REDACTED

EXHIBIT J

REDACTED

EXHIBIT K

REDACTED

EXHIBIT L

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EXHIBIT M

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EXHIBIT N

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EXHIBIT O

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EXHIBIT P

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EXHIBIT Q

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EXHIBIT R

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